

**PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS
HERETO TO DETERMINE WHETHER THIS OBJECTION
AFFECTS YOUR CLAIM(S)**

Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky
WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
Facsimile: (212) 310-8007

Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	:	
In re	:	Chapter 11 Case No.
	:	
MOTORS LIQUIDATION COMPANY, et al.,	:	09-50026 (REG)
f/k/a General Motors Corp., et al.	:	
	:	
Debtors.	:	(Jointly Administered)
	:	
-----X		

NOTICE OF DEBTORS' 147TH OMNIBUS OBJECTION TO CLAIMS
(Claims for Equity Interests)

PLEASE TAKE NOTICE that on January 25, 2011, Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (the “**Debtors**”), filed their 147th omnibus objection to disallow certain claims¹ (the “**147th Omnibus Objection to Claims**”), and that a hearing (the “**Hearing**”) to consider the 147th

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 147th Omnibus Objection to Claims.

Omnibus Objection to Claims will be held before the Honorable Robert E. Gerber, United States Bankruptcy Judge, in Room 621 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on **March 1, 2011 at 9:45 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PARTIES RECEIVING THIS NOTICE SHOULD REVIEW THE 147TH OMNIBUS OBJECTION TO CLAIMS TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN EXHIBIT "A" ANNEXED THERETO.

PLEASE TAKE FURTHER NOTICE that any responses to the 147th Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a CD-ROM or 3.5 inch disk, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and served in accordance with General Order M-399 and on (i) Weil, Gotshal & Manges LLP, attorneys for the Debtors, 767 Fifth Avenue, New York, New York 10153 (Attn: Harvey R. Miller, Esq., Stephen Karotkin, Esq., and Joseph H. Smolinsky, Esq.); (ii) the Debtors, c/o Motors Liquidation Company, 401 South Old Woodward Avenue, Suite 370, Birmingham, Michigan 48009 (Attn: Thomas Morrow); (iii) General Motors LLC, 400 Renaissance Center, Detroit, Michigan 48265 (Attn: Lawrence S. Buonomo, Esq.); (iv) Cadwalader, Wickersham & Taft LLP, attorneys for the United States Department of the Treasury, One World Financial Center, New York, New York 10281 (Attn: John J. Rapisardi, Esq.); (v) the United States Department of the Treasury, 1500 Pennsylvania Avenue NW, Room 2312, Washington, D.C.

20220 (Attn: Joseph Samarias, Esq.); (vi) Vedder Price, P.C., attorneys for Export Development Canada, 1633 Broadway, 47th Floor, New York, New York 10019 (Attn: Michael J. Edelman, Esq. and Michael L. Schein, Esq.); (vii) Kramer Levin Naftalis & Frankel LLP, attorneys for the statutory committee of unsecured creditors, 1177 Avenue of the Americas, New York, New York 10036 (Attn: Thomas Moers Mayer, Esq., Robert Schmidt, Esq., Lauren Macksoud, Esq., and Jennifer Sharret, Esq.); (viii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq.); (ix) the U.S. Attorney's Office, S.D.N.Y., 86 Chambers Street, Third Floor, New York, New York 10007 (Attn: David S. Jones, Esq. and Natalie Kuehler, Esq.); (x) Caplin & Drysdale, Chartered, attorneys for the official committee of unsecured creditors holding asbestos-related claims, 375 Park Avenue, 35th Floor, New York, New York 10152-3500 (Attn: Elihu Inselbuch, Esq. and Rita C. Tobin, Esq.) and One Thomas Circle, N.W., Suite 1100, Washington, DC 20005 (Attn: Trevor W. Swett III, Esq. and Kevin C. Maclay, Esq.); and (xi) Stutzman, Bromberg, Esserman & Plifka, A Professional Corporation, attorneys for Dean M. Trafelet in his capacity as the legal representative for future asbestos personal injury claimants, 2323 Bryan Street, Suite 2200, Dallas, Texas 75201 (Attn: Sander L. Esserman, Esq. and Robert T. Brousseau, Esq.), so as to be received no later than **February 22, 2011 at 4:00 p.m. (Eastern Time)** (the "**Response Deadline**").

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the 147th Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the 147th Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: New York, New York
January 25, 2011

/s/ Joseph H. Smolinsky
Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
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Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
	:
In re	:
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	:
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	:
	:
-----X	

Chapter 11 Case No.
09-50026 (REG)
(Jointly Administered)

DEBTORS' 147TH OMNIBUS OBJECTION TO CLAIMS
(Claims for Equity Interests)

**THIS OBJECTION SEEKS TO DISALLOW CERTAIN FILED PROOFS OF CLAIM.
CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON THE
EXHIBIT ANNEXED TO THIS OBJECTION.**

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

Motors Liquidation Company (f/k/a General Motors Corporation) (“**MLC**”) and
its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), respectfully
represent:

Relief Requested

1. Prior to commencing these chapter 11 cases, the Debtors had issued hundreds of millions of shares of common equity that were held by a wide range of investors. In these chapter 11 cases, approximately 1,000 proofs of claim were filed against the Debtors that assert nothing more than the mere ownership of equity interests in the Debtors (the “**Claims for Equity Interests**”). The vast majority of the Claims for Equity Interests apparently were filed by holders of equity interests who erroneously believed that filing a proof of claim was necessary to preserve an entitlement to a potential distribution on account of their equity interests or erroneously believed that they could assert a claim for the purchase price of their equity interests. The Claims for Equity Interests are, however, objectionable because only a creditor may file a proof of claim, and an equity interest holder is not a creditor. Accordingly, the Claims for Equity Interests should be disallowed as claims and reclassified as equity interests, which will preserve for the holders of such claims any entitlement to a distribution solely on account of the ownership of equity interests.

2. The Debtors file this 147th omnibus objection (the “**147th Omnibus Objection to Claims**”) pursuant to section 502(b) of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), seeking entry of an order disallowing the Claims for Equity Interests listed on **Exhibit “A”** annexed hereto, under the heading “*Claims to be Disallowed,*”¹ and reclassifying those Claims for Equity Interests as equity interests.

¹ Creditors can obtain copies of the cover page of any proof of claim filed against the Debtors’ bankruptcy estates on the Debtors’ claims register on the website maintained by the Debtors’ claims agent, www.motorsliquidation.com. A link to the claims register is located under the “Claims Information” tab. Creditors without access to the Internet may request a copy of the cover page of any proof of claim by mail to The Garden City Group, Inc., Motors Liquidation Company Claims Agent, P.O. Box 9386, Dublin, Ohio 43017-4286 or by calling The Garden City Group, Inc. at 1-703-286-6401.

Jurisdiction

3. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

4. On June 1, 2009, four of the Debtors (the “**Initial Debtors**”)² commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, and on October 9, 2009, two additional Debtors (the “**REALM/ENCORE Debtors**”)³ commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code, which cases are jointly administered with those of the Initial Debtors under Case Number 09-50026. On September 15, 2009, the Initial Debtors filed their schedules of assets and liabilities and statements of financial affairs, which were amended on October 4, 2009. On October 15, 2009, the REALM/ENCORE Debtors filed their schedules of assets and liabilities and statements of financial affairs.

5. On October 6, 2010, this Court entered an order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the “**Procedures Order**”) (ECF No. 4180), which authorized the Debtors to file omnibus objections to claims on several grounds that are in addition to those grounds permitted under Bankruptcy Rule 3007(d).

The Relief Requested Should Be Approved by the Court

6. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. *See*

² The Initial Debtors are MLC, MLCS, LLC (f/k/a Saturn, LLC), MLCS Distribution Corporation (f/k/a Saturn Distribution Corporation), and MLC of Harlem, Inc. (f/k/a Chevrolet-Saturn of Harlem, Inc.).

³ The REALM/ENCORE Debtors are Remediation and Liability Management Company, Inc., and Environmental Corporate Remediation Company, Inc.

In re Oneida Ltd., 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc'ns Corp.*, No. 02-41729, 2007 Bankr. LEXIS 660, at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

7. Bankruptcy Rule 3007(d)(7) allows a debtor to file an omnibus objection to claims that are “are interests, rather than claims.” Fed. R. Bankr. P. 3007(d)(7). The rationale behind allowing a debtor to object to such claims is obvious. The Bankruptcy Code differentiates between a “claim” and an “equity security.” See 11 U.S.C. §§ 101(5), 101(16). Under the Bankruptcy Code, those who have “claims” against the Debtors are called “creditors” while those who hold “equity securities” are called “equity security holders.” See *id.* §§ 101(10), 101(17). While creditors were entitled to file proofs of claim to preserve their rights to distributions on account of their claims, equity security holders were not entitled to file proofs of claim to preserve their rights, if any, based solely on their ownership of equity interests. The filing of a proof of claim by an equity security holder for that purpose was neither necessary nor sufficient. See *McGimsey v. USA Capital Diversified Trust Deed Fund, LLC (In re USA Commercial Mortg. Co.)*, 377 B.R. 608, 615 (9th Cir. B.A.P. 2007) (“It is axiomatic that an allowed proof of claim requires something more than mere equity ownership”). While equity security holders in these chapter 11 cases were entitled, to the extent they held “claims” against the Debtors, to file a proof of claim to preserve such “claims,” which are distinct from rights arising solely from the ownership of equity interests, each of the Claims for Equity Interests assert only equity interests. As such, the Claims for Equity Interests should be disallowed and reclassified as equity interests. The reclassification of the Claims for Equity Interests to equity interests will preserve any entitlement the holders of Claims for Equity Interests have to a distribution, if any, solely on account of the ownership of equity interests.

Reservation of Rights

8. The Debtors reserve the right to object to any of the Claims for Equity Interests that are not disallowed in their entirety for any reason and to object on any basis to any of the Claims for Equity Interests that are reclassified as equity interests.

Notice

9. Notice of this 147th Omnibus Objection to Claims has been provided in accordance with the Fifth Amended Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated January 3, 2011 (ECF No. 8360). The Debtors submit that such notice is sufficient and no other or further notice need be provided.

10. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: New York, New York
January 25, 2011

/s/ Joseph H. Smolinsky
Harvey R. Miller
Stephen Karotkin
Joseph H. Smolinsky

WEIL, GOTSHAL & MANGES LLP
767 Fifth Avenue
New York, New York 10153
Telephone: (212) 310-8000
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Attorneys for Debtors
and Debtors in Possession

CLAIMS TO BE DISALLOWED

Name and Address of Claimant	Claim #	Debtor	Claim Amount	Grounds For Objection	Objection Page Reference
BURKS JR, RAYMOND 800 S 12TH ST MONROE, LA 71202	68180	Motors Liquidation Company	\$1,605.95	Equity Interest Claim	Pgs. 1-5
BURKS, KATHERINE L 800 S 12TH ST MONROE, LA 71202	68181	Motors Liquidation Company	\$2,585.00	Equity Interest Claim	Pgs. 1-5
BYRNES, PATRICIA L 473 THALIA AVE ROCHESTER HILLS, MI 48307	10354	Motors Liquidation Company	\$1,037.10	Equity Interest Claim	Pgs. 1-5
C GLIELMI & JV GLIELMI CO TTEE CARMINE GLIELMI TRUST 560 LYNN ST HARRINGTON PARK, NJ 07640	65056	Motors Liquidation Company	\$6,786.00	Equity Interest Claim	Pgs. 1-5
C.W. EARP 5112 DANA DRIVE FORT WORTH, TX 76117	28915	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
CADENBACH, ROBERT C 1216 POMONA CT FENTON, MI 48430	4994	Motors Liquidation Company	\$11,400.00	Equity Interest Claim	Pgs. 1-5
CANDI S CUTRELL BENEFICIARY IRA 642 SOUTH BEACH ST ORMOND BEACH, FL 32174	6072	Motors Liquidation Company	\$10,073.00	Equity Interest Claim	Pgs. 1-5
CAPLES, EMMA L 229 BRIARWOOD LN ROGERSVILLE, MO 65742	19831	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
CARL USER CGM IRA CUSTODIAN 4975 COUNTRYSIDE DRIVE WEST BLOOMFIELD, MI 48323	46127	Motors Liquidation Company	\$3,877.00	Equity Interest Claim	Pgs. 1-5

(1) In the "Claim Amount" column, the amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED					
CARL USER TTEE FBO CARL USER U/A/D 06/10/02 4975 COUNTRYSIDE DRIVE WEST BLOOMFIELD, MI 48323	46126	Motors Liquidation Company	\$3,846.00	Equity Interest Claim	Pgs. 1-5
CARLEY EASTERWOOD 39714 MAYVILLE ST PLYMOUTH, MI 48170	10658	Motors Liquidation Company	\$100,000.00	Equity Interest Claim	Pgs. 1-5
CAROL WRIGHT 414 TERRELL DR BAKERSVILLE, NC 28705	68233	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
CARSTEN KUNZ GIERER STR 89 D-41470 NEUSS GERMANY , GERMANY	22815	Motors Liquidation Company	Unliquidated Foreign Currency	Equity Interest Claim	Pgs. 1-5
CARVER JILL D IRA 1033 S COOPER ST KOKOMO, IN 46902	65233	Motors Liquidation Company	\$35.20	Equity Interest Claim	Pgs. 1-5
CATHERINE ALLESON 932 SO 245TH PLACE DES MOINES, WA 98198	45282	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
CATHERINE C GRAHAM WBNA CUSTODIAN ROTH IRA 2563 RIVER KNOLL DR LILBURN, GA 30047	4100	Motors Liquidation Company	\$4,476.69 Unliquidated	Equity Interest Claim	Pgs. 1-5
CATHERINE ELLWOOD-RITCHIE 5546 BEECHER RD SW GRANVILLE, OH 43023	69673	Motors Liquidation Company	\$460.00	Equity Interest Claim	Pgs. 1-5
CAVALIER, PAIGE G 6117 AVERILL WAY APT D DALLAS, TX 75225	3452	Motors Liquidation Company	\$302.00	Equity Interest Claim	Pgs. 1-5
CEDE & CO ATTN GENERAL COUNSEL 55 WATER STREET NEW YORK, NY 10041	30007	Motors Liquidation Company	\$625.66	Equity Interest Claim	Pgs. 1-5

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CLAIMS TO BE DISALLOWED					
CEDE & CO ATTN GENERAL COUNSEL 55 WATER STREET NEW YORK, NY 10041	30009	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
CEDE & CO ATTN GENERAL COUNSEL 55 WATER STREET NEW YORK, NY 10041	43966	Motors Liquidation Company	\$2,527.75	Equity Interest Claim	Pgs. 1-5
CEDE & CO DONNA J KENNEY CEDE & CO ATTN GENERAL COUNSEL 55 WATER STREET NEW YORK, NY 10041 UNITED STATES OF AMERICA	63308	Motors Liquidation Company	\$282.00	Equity Interest Claim	Pgs. 1-5
CENCARIK, JOHN A 1116 BARONE DR WEIRTON, WV 26062	16642	Motors Liquidation Company	\$62,111.33	Equity Interest Claim	Pgs. 1-5
CESIA MILLER 6567 COLGATE AVE LOS ANGELES, CA 90048	6830	Motors Liquidation Company	\$372,616.00	Equity Interest Claim	Pgs. 1-5
CGMIRA FBO HOVANESS MARONIAN 14 RIDGEWAY ESTATES ROCHESTER, NY 14626	68444	Motors Liquidation Company	\$1,378.00	Equity Interest Claim	Pgs. 1-5
CHADWICK, RICHARD J PO BOX 448 OAK HARBOR, OH 43449	30979	Motors Liquidation Company	\$5,152.00	Equity Interest Claim	Pgs. 1-5
CHANEY, BENNIE M 1825 MILL POND DR OXFORD, MI 48371	15648	Motors Liquidation Company	\$72,000.00	Equity Interest Claim	Pgs. 1-5
CHANG, JOSE A 5479 DUSKYWING DR ROCKLEDGE, FL 32955	19543	Motors Liquidation Company	\$101,396.71	Equity Interest Claim	Pgs. 1-5
CHARLES A DENNY 1486 DENNY RD WILMINGTON, OH 45177	30011	Motors Liquidation Company	\$70,598.00	Equity Interest Claim	Pgs. 1-5

(1) In the "Claim Amount" column, the amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED					
CHARLES BAILEY 18299 KANDT DR MACOMB, MI 48044	2692	Motors Liquidation Company	\$106,000.00	Equity Interest Claim	Pgs. 1-5
CHARLES BENNINGHOFF P.O. BOX 2806 RANCHO CUCAMONGA, CA 91729	69089	Motors Liquidation Company	\$15,000.00	Equity Interest Claim	Pgs. 1-5
CHARLES E BRIGGS IRA FCC AS CUSTODIAN 105 COBB BLUFF MURPHY, NC 28906	21238	Motors Liquidation Company	\$15,961.25	Equity Interest Claim	Pgs. 1-5
CHARLES PRICE 1685 HILLBRIDGE RD OWENSBORO, KY 42303 UNITED STATES OF AMERICA	19827	Motors Liquidation Company	\$3,075.00	Equity Interest Claim	Pgs. 1-5
CHARLES R DYER 7677 SALEM ROAD LEWISBURG, OH 45338	10332	Motors Liquidation Company	\$24,000.00	Equity Interest Claim	Pgs. 1-5
CHARLES W ROSSNER 4524 N TURNBULL DR METAIRIE, LA 70002	19890	Motors Liquidation Company	\$1,271.00	Equity Interest Claim	Pgs. 1-5
CHARLOTTE & GERALD BUCHANAN LIV TRUST U/A/D 4 2 92 -- CHARLOTTE BUCHANAN & GERALD BUCHANAN TTEES 6034 PECK AVE WARREN, MI 48092	4338	Motors Liquidation Company	\$7,480.10	Equity Interest Claim	Pgs. 1-5
CHARLOTTE SCHULTZ 16531 FOREST VIEW DR CLINTON TWP, MI 48036	9812	Motors Liquidation Company	\$14,854.00	Equity Interest Claim	Pgs. 1-5
CHAVES JR, ANTHONY J 31 ELM ST WESTBOROUGH, MA 01581	44254	Motors Liquidation Company	\$44,446.97	Equity Interest Claim	Pgs. 1-5
CHEEK, DOROTHEA E 25015 MEADOWBROOK RD NOVI, MI 48375	43370	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5

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CLAIMS TO BE DISALLOWED					
CHERYL CRAHEN BRANTNER, MERTYCE C (DECD) 7060 MORNING DOVE LANE OLMSTED FALLS, OH 44138	3612	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
CHRIS SCARVELLIS 1740 MERIDEN RD APT WTBY, CT 06705	3182	Motors Liquidation Company	\$144.25	Equity Interest Claim	Pgs. 1-5
CHRISTEL WIECHERN AUF DEM HEIDLANDE 9 D-22969 WITZHAVE GERMANY , GERMANY	28684	Motors Liquidation Company	\$510.00	Equity Interest Claim	Pgs. 1-5
CHRISTINE BRANDT KOCHERSTRASSE 12 71642 LUDWIGSBURG GERMANY , GERMANY	60986	Motors Liquidation Company	\$3,698.50	Equity Interest Claim	Pgs. 1-5
CHRISTOPH EHRENBURG WEITZACKER 6 97705 BURKARDROTH GERMAY , GERMANY	21375	Motors Liquidation Company	Unliquidated Foreign Currency	Equity Interest Claim	Pgs. 1-5
CHRISTOPH ERPENBECK KAMPCHENSWEIG 90 50933 KOLN GERMANY , GERMANY	50080	Motors Liquidation Company	\$1,332.10	Equity Interest Claim	Pgs. 1-5
CHRISTOPH MATZ LERCHENSTR 70 70176 STUTTGART GERMANY , GERMANY	29431	Motors Liquidation Company	\$5,879.11	Equity Interest Claim	Pgs. 1-5
CHRISTOPH ROS QUIRINSTRASSE 56 D-40545 DUSSELDORF GERMANY , GERMANY	61339	Motors Liquidation Company	Unliquidated Foreign Currency	Equity Interest Claim	Pgs. 1-5
CHRISTY, MAXINE H 4900 SHARON RD CHARLOTTE, NC 28210	65061	Motors Liquidation Company	\$35,000.00	Equity Interest Claim	Pgs. 1-5

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CLAIMS TO BE DISALLOWED					
CHRYSLER SALARIED EES' SAVINGS DAVID J DEVORE 5374 BRIGHAM RD GOODRICH, MI 48438	69512	Motors Liquidation Company	\$24,910.26	Equity Interest Claim	Pgs. 1-5
CHUDABALA, SUNANDHA 9134 NOBLE AVE NORTH HILLS, CA 91343	7349	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
CIGICH, LEONARD 108 TWELVE OAKS DR MC CORMICK, SC 29835	3826	Motors Liquidation Company	\$72,540.00	Equity Interest Claim	Pgs. 1-5
CLARENCE FORESTER 3040 CARDINAL LAKE DR DULUTH, GA 30096	15893	Motors Liquidation Company	\$9,600.00	Equity Interest Claim	Pgs. 1-5
CLAROS, JORGE N 10708 SE 177TH ST NORMAN, OK 73026	28791	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
CLAUDE LEACH 2868 GOLDFINCH ST ROCHESTER HILLS, MI 48309	14301	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
CLAUDETTE ELLISON 459 FOX HILLS DR N BLOOMFIELD HILLS, MI 48304	32852	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
CLIFFORD NICHOLS 1565 HWY 34 FAIRFIELD, IA 52556	8137	Motors Liquidation Company	\$5,354.00	Equity Interest Claim	Pgs. 1-5
CLIFFORD PLEMON 901 MOORE ST LOT 32 BARABOO, WI 53913	6331	Motors Liquidation Company	\$3,094.23	Equity Interest Claim	Pgs. 1-5
CLINDINNING, ROBERT A 6035 SEA RANCH DR UNIT 703 HUDSON, FL 34667	62642	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5

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CLAIMS TO BE DISALLOWED					
CLOWNEY, WILLIAM H 164 BERESFORD ST HIGHLAND PARK, MI 48203	3025	Motors Liquidation Company	\$2,500.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
COLEMAN, LAWTON R 19296 WAYAH RD TOPTON, NC 28781	19757	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
COLLINS, BENJAMIN O 3500 SQUAWFIELD RD RTE 3 HILLSDALE, MI 49242	19552	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
COMDIRCTBANK AG BASTERT, KLAUS LIGUSTERWEG 13 D-44869 BOCHUM GERMANY , GERMANY	21373	Motors Liquidation Company	\$1,215.00	Equity Interest Claim	Pgs. 1-5
CONNIE KELLER KEPLINGER 2915 TREMONT CIR NW CANTON, OH 44708	16060	Motors Liquidation Company	\$2,619.00	Equity Interest Claim	Pgs. 1-5
CONRAD WILHELM 1108 ORIOLE CIR FILLMORE, CA 93015	30239	Motors Liquidation Company	\$1,027.52 Unliquidated	Equity Interest Claim	Pgs. 1-5
CORINNE CICHON TOD SCOTT W CICHON SUBJECT TO STA RULES 669 N HALIFAX DR ORMOND BEACH, FL 32176	68786	Motors Liquidation Company	\$3,110.96	Equity Interest Claim	Pgs. 1-5
CORNELIA VETTER BARLAUCHWEG 8 99092 ERFURT GERMANY , GERMANY	31324	Motors Liquidation Company	Unliquidated Foreign Currency	Equity Interest Claim	Pgs. 1-5
CORNETT, MARGARET J 6136 CHICAGO RD WARREN, MI 48092	5691	Motors Liquidation Company	\$15,733.31	Equity Interest Claim	Pgs. 1-5
CORNFORD, DEAN A 2930 N BRITT RD JANESVILLE, WI 53548	3880	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5

(1) In the "Claim Amount" column, the amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED					
COUNSELLER, NORMA L 3215 W MOUNT HOPE AVE APT 307 LANSING, MI 48911	14836	Motors Liquidation Company	\$30,000.00	Equity Interest Claim	Pgs. 1-5
COWAN, KRISTEN 9380 STINCHFIELD WOODS RD PINCKNEY, MI 48169	33293	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
CROSS, DAVID D 7141 W PLEASANT VALLEY RD BLANCHARD, MI 49310	2052	Motors Liquidation Company	\$71,000.00	Equity Interest Claim	Pgs. 1-5
CURTIS GILLEYLEN 1118 BARRINGTON DR FLINT, MI 48503	17568	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
CURTIS, HARRY H 780 IRON BRIDGE RD CICERO, IN 46034	16571	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
CYRIL J GANTER II 1994 HIGHLAND AVE READING, PA 19606	23289	Motors Liquidation Company	\$24,810.00	Equity Interest Claim	Pgs. 1-5
DAGLEF SEECK GENERAL MOTORS CIS 10 UL TESTOVSKAYA ENTRANCE 2 FLOOR 9 123317 MOSCOW RUSSIA , RUSSIAN FEDERATION	29938	Motors Liquidation Company	\$23,438.90	Equity Interest Claim	Pgs. 1-5
DALE SPIRNAK 207 MAPLEDALE DR MUNHALL, PA 15120	63648	Motors Liquidation Company	\$1,648,995.40	Equity Interest Claim	Pgs. 1-5
DANIEL ALLAN SEIGEL TR UA 04-19-1994 SEIGEL CHARITABLE REMAINDER UNITRUST 11764 CRESCENDA ST LOS ANGELES, CA 90049	6504	Motors Liquidation Company	\$61,911.00	Equity Interest Claim	Pgs. 1-5
DANIEL BONIKOWSKI 2011 S OGEMAW TRL WEST BRANCH, MI 48661	12818	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5

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CLAIMS TO BE DISALLOWED					
DANIEL DANHAUER 117 BALDWIN ST BELTON, MO 64012	3832	Motors Liquidation Company	\$117,000.00	Equity Interest Claim	Pgs. 1-5
DANIEL J MARTIN 413 WOODHOLLOW TRAIL EDMOND, OK 73012	21279	Motors Liquidation Company	\$1,092.32	Equity Interest Claim	Pgs. 1-5
DANIEL R FALZINE CHARLES SCHWAB & CO INC CUST IRA ROLLOVER 3140 NORTHWOOD LN WESTLAKE, OH 44145	50192	Motors Liquidation Company	\$19,921.00	Equity Interest Claim	Pgs. 1-5
DARLING, KENNETH 707 TAWAS LN PRUDENVILLE, MI 48651	2559	Motors Liquidation Company	\$552.00	Equity Interest Claim	Pgs. 1-5
DARRELL TAYLOR 5420 HWY 896 PARKERS LAKE, KY 42634	11152	Motors Liquidation Company	\$10,000.00	Equity Interest Claim	Pgs. 1-5
DAVID A DROWNE 45 WILLIAMS ST REHOBOTH, MA 02769 UNITED STATES OF AMERICA	37140	Motors Liquidation Company	\$791.84	Equity Interest Claim	Pgs. 1-5
DAVID FINK 14518 EDDY LAKE RD FENTON, MI 48430	62003	Motors Liquidation Company	\$172,077.64	Equity Interest Claim	Pgs. 1-5
DAVID G RICKETT 1914 RIDGEWOOD DR COLUMBIA, MS 39429	65731	Motors Liquidation Company	\$460.95	Equity Interest Claim	Pgs. 1-5
DAVID J BROWN & DIANE BROWN 5372 DANIEL BRIGHTON, MI 48114	28300	Motors Liquidation Company	\$17,864.00	Equity Interest Claim	Pgs. 1-5
DAVID KNOX 31 DEWALT RD NEWARK, DE 19711	12515	Motors Liquidation Company	\$25,000.00	Equity Interest Claim	Pgs. 1-5

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CLAIMS TO BE DISALLOWED					
DAVID MEHALL 3408 WHEATLAND LN PLANO, TX 75025	45091	Motors Liquidation Company	\$457.87	Equity Interest Claim	Pgs. 1-5
DAVID R BROWN 288 N KING ST XENIA, OH 45385	1900	Motors Liquidation Company	\$0.00 Unliquidated	Equity Interest Claim	Pgs. 1-5
DAVID RADKE 1067 GULICK RD HASLETT, MI 48840 UNITED STATES OF AMERICA	63113	Motors Liquidation Company	\$504,671.00	Equity Interest Claim	Pgs. 1-5
DAVID SHAMOON 24 HOLLAND PARK ROAD W14 LONDON ,	23327	Motors Liquidation Company	\$48,627.50	Equity Interest Claim	Pgs. 1-5
DCG & T FBO BERNARD HARTMAN/IRA BERNARD HARTMAN 26910 GRAND CENTRAL PKWY APT 29K FLORAL PARK, NY 11005	16569	Motors Liquidation Company	\$1,485.00	Equity Interest Claim	Pgs. 1-5
DCG & T FBO SYDELLE HARTMAN/IRA SYDELLE HARTMAN 26910 GRAND CENTRAL PKWY APT 29K FLORAL PARK, NY 11005	16570	Motors Liquidation Company	\$270.00	Equity Interest Claim	Pgs. 1-5
DE BUSSEY, LAWRENCE L 7093 BALTIC DR SW BYRON CENTER, MI 49315	63072	Motors Liquidation Company	\$11,590.88 Unliquidated	Equity Interest Claim	Pgs. 1-5
DE SELLEMS, RONALD 3935 AYRSHIRE DR YOUNGSTOWN, OH 44511	2081	Motors Liquidation Company	\$1,000.00	Equity Interest Claim	Pgs. 1-5
DEJESUS, LUJARDIN L PO BOX 31 RINCON, PR 00677	18342	Motors Liquidation Company	\$18,000.00	Equity Interest Claim	Pgs. 1-5

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(2) Claims on the exhibit are sorted in alphabetical order based on the creditor name as listed on proof of claim form.

CLAIMS TO BE DISALLOWED

DELAWARE CHARTER GTY TRUST TR MARVIN S GOLDSMITH TR MARKETING THAT WORKS INC PROFIT SHARING PL 1000 LAKE SHORE PLZ PAT 24C CHICAGO, IL 60611	11730	Motors Liquidation Company	\$9,838.19	Equity Interest Claim	Pgs. 1-5
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DEMETRIOS SOTIROPOULOS SHARE - HOLDER 28-05 44TH STREET ASTORIA, NY 11103	70463	Motors Liquidation Company	\$2,120.00	Equity Interest Claim	Pgs. 1-5
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(1) In the "Claim Amount" column, the amounts listed are taken directly from the proofs of claim, and thus replicate any mathematical errors on the proofs of claim. Where the claim amount is zero, unliquidated, unidentified, or otherwise cannot be determined, the amount listed is "0.00". For claims filed in a foreign currency, "Foreign Currency" is displayed in the "Claim Amount" column.

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	:
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i>,	:
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	:
	:
-----X	

Chapter 11 Case No.
09-50026 (REG)
(Jointly Administered)

ORDER GRANTING DEBTORS' 147TH OMNIBUS OBJECTION TO CLAIMS
(Claims for Equity Interests)

Upon the 147th omnibus objection, dated January 25, 2011 (the “**147th Omnibus Objection to Claims**”), of Motors Liquidation Company (f/k/a General Motors Corporation) and its affiliated debtors, as debtors in possession (collectively, the “**Debtors**”), pursuant to section 502(b) of title 11, United States Code (the “**Bankruptcy Code**”), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), seeking entry of an order disallowing the Claims for Equity Interests,¹ and reclassifying those Claims for Equity Interests as equity interests, all as more fully described in the 147th Omnibus Objection to Claims; and due and proper notice of the 147th Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the 147th Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the 147th Omnibus Objection to Claims.

147th Omnibus Objection to Claims establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the relief requested in the 147th Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the claims listed on **Exhibit “A”** (the “**Order Exhibit**”) annexed hereto under the heading “*Claims to be Disallowed*” are disallowed and reclassified as equity interests; and it is further

ORDERED that this Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of, and all rights to object on any basis are expressly reserved with respect to, any claims listed on Exhibit “A” annexed to the 147th Omnibus Objection to Claims under the heading “*Claims to be Disallowed*” that are not disallowed pursuant to this Order, and any of the Claims for Equity Interests that are reclassified as equity interests; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
_____, 2011

United States Bankruptcy Judge